

TERAWULF INC.
9 Federal Street
Easton, Maryland 21601

April 1, 2024

VIA EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Jessica Livingston and David Lin

Re: **TeraWulf Inc.**
Registration Statement on Form S-3
Filed on September 29, 2023
File No. 333-274788

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, we hereby request that the effective date of the above-referenced Registration Statement on Form S-3 (as amended, the “*Registration Statement*”) of TeraWulf Inc. (the “*Company*”) be accelerated to April 1, 2024 at 4:30 p.m., Eastern time, or as soon thereafter as may be practicable.

We understand that the Staff will consider this request as confirmation by the Company of its awareness of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement. If you have any questions regarding the foregoing, please contact Michael S. Lee of Reed Smith LLP at (212) 549 0358.

Very truly yours,

TERAWULF INC.

By: /s/ Stefanie Fleischmann
Name: Stefanie Fleischmann
Title: Chief Legal Officer
